

III WG on IFRS impact and CBSO databases

IFRS-compliant reduced format (adapted to IFRS issued up to 12-31-2008)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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The reduced format has been defined by the III Working Group on IFRS impact and CBSO databases, whose members are the Central Balance Sheet Data Offices of Austria, Belgium, France, Germany, Greece, Italy, Portugal and Spain. Observers of the WG include ECB and IASCF.

Information contained in the format was largely reassessed in 2007.

Those elements arising from an IFRS still not endorsed by the European Union appear coloured in light grey and are included in the format to allow early adoption of them.

References to the IFRS taxonomy refer to its 2009 version.

Standard format based on IFRS taxonomy

Version 2009

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

GENERAL CHARACTERISTICS AND EMPLOYMENT

	CBSO code	IFRS Paragraph	XBRL Taxonomy
1. Name of reporting entity <input type="text"/>	001	1.51 a	IFRS
2. Identification code of the corporation <i>(the parent corporation for consolidated accounts)</i>			
2.1. National identification code <input type="text"/>	002		CBSO-RF
2.2. ERICA identification code <input type="text"/>	029		CBSO-RF
3. Nature of financial statements <i>(consolidated or individual)</i> <input type="text"/>	003	1.51 b	IFRS
4. Accounting period			
4.1. Yearly or interim financial statements <input type="text"/>	004		CBSO-RF
4.2. Date of the beginning of the reporting period <i>(yyyy-mm-dd)</i> <input type="text" value="2008-01-01"/>	005		CBSO-RF
4.3. Date of the end of the reporting period <i>(yyyy-mm-dd)</i> <input type="text" value="2008-12-31"/>	006	1.51.c	IFRS
5. Presentation currency <i>(please select one from the drop-down list)</i> EUR, Euro Member Countries, Euro	007	1.51 d, 21	IFRS
6. Level of precision in financial statement's figures <i>(please select one from the drop-down list)</i> <input type="text"/>	008	1.51.e	IFRS
7. Legal form of reporting entity <i>(private limited company, public limited company, partnership, other)</i> <input type="text"/>	010 011	1.138.a	IFRS
8. Country of incorporation <i>(please select one from the drop-down list)</i> <input type="text"/>	012	1.138.a	IFRS
9. Year of foundation of the company <i>(yyyy)</i> <input type="text"/>	013		CBSO-RF
10. Description of operations and principal activities			
10.1. Sector classification of the reporting entity <i>(two digits NACE code)</i> (a) <input type="text"/>	0150	1.138.b	CBSO-RF
10.2. Description of activities by NACE code and turnover			
Description of activities	NACE code (two digits)	Turnover	
IFRS	CBSO-RF	CBSO-RF	
014	015	016	
<input type="text"/>	<input type="text"/>	<input type="text"/>	1
<input type="text"/>	<input type="text"/>	<input type="text"/>	2
<input type="text"/>	<input type="text"/>	<input type="text"/>	3
11. Listed companies <i>(please mark where appropriate)</i> Listed with shares <input type="checkbox"/>	017		CBSO-RF
12. Information about parent entity of the group			
12.1. Name of parent entity <input type="text"/>	019	1.138.c, 24.12	IFRS
12.2. Name of ultimate parent entity of group <input type="text"/>	020	1.138.c, 24.12	IFRS
13. Data previous period (b) <input type="text"/>	021		CBSO-RF
14. Statement about going concern principle Yes (going concern principle met) <input type="checkbox"/>	022	1.25	IFRS
15. Statement of IFRS compliance Yes <input type="checkbox"/>	023	1.16	IFRS
16. Information about auditing. Financial statements audited			
16.1. Financial statements audited: <input type="text"/>	025		CBSO-RF
16.2. Opinion on the financial statements given by the auditor <input type="text"/>	026		CBSO-RF
17. Information about employment <i>(please specify below)</i>			
Full-time equivalents <input type="text"/>			
	Current period	Previous period	
Number of employees' average over period <input type="text"/>	<input type="text"/>	<input type="text"/>	027
Number of employees at end of period <input type="text"/>	<input type="text"/>	<input type="text"/>	028
18. Information about options allowed by IFRS <i>(at December 2008)</i> (c)			
18.1. Cost of the inventories <input type="text"/>	080	2.25, 2.23	IFRS
18.2. Method of presentation of cash-flow statement Indirect method <input type="checkbox"/>	081	7.18	CBSO-RF
18.3. Subsequent measurement of property, plant and equipment <input type="text"/>	082	16.30, 16.31	CBSO-RF
18.4. Presentation of government grants related to assets <input type="text"/>	083	20.24	CBSO-RF
18.5. Presentation of government grants related to income <input type="text"/>	084	20.29	CBSO-RF
18.6. Accounting for borrowing costs <input type="text"/>	085	23.7, 23.11	CBSO-RF
18.7. Method of consolidation of a venturer in a jointly controlled entity <input type="text"/>	086	31.30, 31.38	IFRS
18.8. Subsequent measurement of intangible assets <input type="text"/>	087	38.72	CBSO-RF
18.9. Subsequent measurement of investment property <input type="text"/>	088	40.75.a	IFRS
19. Information about early-adoption of IFRS			
19.1. The reporting entity has applied the revised IAS 1 <input type="checkbox"/>	089		CBSO-RF
19.2. The reporting entity has applied the revised IAS 23 <input type="checkbox"/>	090		CBSO-RF

(a) For analysis purposes in the database, the main activity is separately required, in order to allocate the entity into the activity group where it mainly operates.

(b) Please report in this cell if figures of the previous year are not identical, for whatever reasons, to those presented in last year's financial statements.

(c) If the entity applies more than one options and it is not possible to identify the predominant, please leave the cell empty.

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Standard format based on IFRS taxonomy

Version 2009

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

BUSINESS COMBINATIONS AND CONSOLIDATION

1. Most important acquisitions in accounting period

Name of the acquiree [IFRS 3.B64.a] IFRS 040	Type of acquisition [IFRS 3.B64.a] CBSO-RF 042	Effective date of acquisition (yyyy-mm-dd) [IFRS 3.B64.b] IFRS 043	% voting shares acquired [IFRS 3.B64.c] IFRS 044	Turnover of the acquired entity [CP] CBSO-RF 045

1
2
3
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10

2. Most important disposals in accounting period

Description of entity disposed [CP] CBSO-RF 050	Effective date of disposal (yyyy-mm-dd) [CP] CBSO-RF 052	Turnover of the disposed entity [CP] CBSO-RF 053

1
2
3
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- 3. Total number of subsidiaries consolidated CBSO-RF - 060
- 4. Total number of associates consolidated CBSO-RF - 070
- 5. Total number of joint ventures consolidated CBSO-RF - 075

Note: IFRS paragraph requiring this information is shown in brackets

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

INCOME STATEMENT BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR	
				Period Current	Previous
1a. Gross profit	1.103	IFRS	10/20	0	0
1a.1. (Operating) Revenue	Help 1.82.a,1.103	IFRS	10		
of which, turnover	18.35.b	CBSO-RF	100		
1a.2. (-) Cost of sales	2.36.d, 1.103	IFRS	20		
1b. Other operating income, total	1.103	IFRS	11		
of which, income from government grants	20.39.b	CBSO-RF	112		
2. (-) Operating expenses	1.103, 1.99	CBSO-RF	21	0	0
2.1. (-) Marketing and distribution costs	1.103	IFRS	210		
2.2. (-) Research and development [by function]	38.126	IFRS	211		
2.3. (-) Administrative expenses	1.103	IFRS	212		
2.4. (-) Restructuring costs	1.98.b, 1.97	IFRS	213		
2.5. (-) Miscellaneous other operating expenses [by function]	1.103	CBSO-RF	219		
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.4	CBSO-RF	15		
<u>4. Profit (loss) from continuing operations before tax, finance and other related costs</u>		CBSO-RF	10/21	0	0
5. Gain (loss) on financial instruments designated as hedges (a)	IFRS 7.23.d,	CBSO-RF	146		
6. Gain (loss) on derecognition of non-current assets, total	CP	CBSO-RF	141		
7. (-) Finance costs [for non-financial activities]	1.82.b	IFRS	242		
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420		
8. Financial income from financial assets, net	IFRS 7.20	IFRS	142		
of which, interest earned on loans and deposits	IFRS 7.20.b	CBSO-RF	1420		
9. Fair value gains (losses) from financial instruments	IFRS 7.20.a	CBSO-RF	145		
10. Exchange differences recognised in profit or loss	21.52.a	IFRS	950		
11. Share of profit (loss) from equity-accounted investments	1.82.c	IFRS	143		
12. Gain arisen from a bargain purchase (negative goodwill)	IFRS 3.B64.n,	CBSO-RF	144		
13. Other non-operating income (expense)	CP	CBSO-RF	169/269		
<u>14. Profit (loss) before tax</u>	1.103	IFRS	10/26	0	0
15. (-) Income tax expense (income)	12.77,1.82.d	IFRS	27		
<u>16. Profit (loss) after tax from continuing operations (before minority interest)</u>	1.82.e.i	IFRS	10/27	0	0
17. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i,	IFRS	18		
<u>18. Profit (loss) (before minority interest)</u>	1.82.f	IFRS	10/28	0	0
19. (-) Profit (loss) attributable to minority interest	1.83.a.i	IFRS	29		
<u>20. Profit (loss) attributable to owners of parent</u>	1.83.a.ii	IFRS	10/29	0	0
<u>I. ADDITIONAL DISCLOSURES BY NATURE</u>	1.104				
1. (-) Employee expenses	1.102	IFRS	222	0	0
1.1. (-) Wage and salaries	CP	IFRS	2220		
1.2. (-) Short term employee benefits (social security included here)	19.23	IFRS	2221		
1.3. (-) Post employment benefit charges	CP	CBSO-RF	2222		
1.4. (-) Other employee charges	Help CP	CBSO-RF	2229		
2. (-) Depreciation and amortisation	1.102	IFRS	223		
of which, (-) write down of inventories to net realisable value, net	2.36.e, 2.36.f	CBSO-RF	2234		
3. (-) Impairment losses (reversals), total, net	7.20, 36.126	CBSO-RF	224		
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.\	IFRS	2242		
of which, (-) impairment losses from bad and doubtful commercial debts	36.126.a-b	CBSO-RF	2245		

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(a) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.

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COUNTRY OF INCORPORATION:						
NAME OF REPORTING ENTITY:						
INCOME STATEMENT BY NATURE	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period		
				Current	Previous	
1. Operating revenue	1.102	CBSO-RF	10/13	0	0	
1.1. Revenue	1.82.a	IFRS	10			
of which, turnover	18.35.b	CBSO-RF	100			
1.2. Other operating income, total	1.102	IFRS	11			
of which, income from government grants	20.39.b	CBSO-RF	112			
1.3. Increases in inventories of finished goods and work in progress	1.102, 2.36.d,	CBSO-RF	12			
1.4. Work performed by the enterprise and capitalised	1.JG	IFRS	13			
2. (-) Operating expenses	CP	CBSO-RF	22	0	0	
2.1. (-) Raw materials and consumables used (a)	Help 1.102, 2.36.d,	IFRS	220			
2.2. Decreases in inventories of finished goods and work in progress	1.102, 2.36.d,	CBSO-RF	221			
2.3. (-) Employee expenses	1.102	IFRS	222	0	0	
2.3.1. (-) Wage and salaries	CP	IFRS	2220			
2.3.2. (-) Short term employee benefits (social security included here)	19.23	IFRS	2221			
2.3.3. (-) Post employment benefit charges	CP	CBSO-RF	2222			
2.3.4. (-) Other employee charges	Help CP	CBSO-RF	2229			
2.4. (-) Depreciation and amortisation [and write-down]	Help 1.102	IFRS	223			
of which, (-) write down of inventories to net realisable value, net	2.36.e, 2.36.f	CBSO-RF	2234			
2.5. (-) Impairment losses (reversals), total, net	Help 7.20, 36.126	CBSO-RF	224			
of which, (-) impairment losses from goodwill	IFRS 3.B67.d,	IFRS	2242			
of which, (-) impairment losses from bad and doubtful commercial debts	36.126.a-b	CBSO-RF	2245			
2.6. (-) Research and development [by nature]	38.126	IFRS	225			
2.7. (-) Restructuring costs	1.98.b, 1.97	IFRS	226			
2.8. (-) Service costs	Help CP	CBSO-RF	227			
2.9. (-) Other taxes different than income tax	CP	CBSO-RF	228			
2.10. (-) Net additions to provisions	37.84	CBSO-RF	230			
2.11. (-) Other operating expenses	1.102	CBSO-RF	239			
3. Gain (loss) in changes in fair value of non-current assets	Help 40.76.d, 41.4f	CBSO-RF	15			
4. Profit (loss) from continuing operations before tax, finance and other related costs		CBSO-RF	10/22	0	0	
5. Gain (loss) on financial instruments designated as hedges (b)	Help IFRS 7.23.d,	CBSO-RF	146			
6. Gain (loss) on derecognition of non-current assets, total	Help CP	CBSO-RF	141			
7. (-) Finance costs [for non-financial activities]	Help 1.82.b	IFRS	242			
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420			
8. Financial income from financial assets, net	Help IFRS 7.20	IFRS	142			
of which, interest earned on loans and deposits	IFRS 7.20.b	CBSO-RF	1420			
9. Fair value gains (losses) from financial instruments	IFRS 7.20.a	CBSO-RF	145			
10. Exchange differences recognised in profit or loss except for financial	Help 21.52.a	IFRS	950			
11. Share of profit (loss) from equity-accounted investments	Help 1.82.c	IFRS	143			
12. Gain arisen from a bargain purchase (negative goodwill)	IFRS 3.B64.n,	CBSO-RF	144			
13. Other non-operating income (expense)	CP	CBSO-RF	169/269			
14. Profit (loss) before tax	1.103	IFRS	10/26	0	0	
15. (-) Income tax expense (income)	12.77,1.82.d	IFRS	27			
16. Profit (loss) after tax from continuing operations (before minority interest)	1.82.e.i	IFRS	10/27	0	0	
17. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i,	IFRS	18			
18. Profit (loss) (before minority interest)	1.82.f	IFRS	10/28	0	0	
19. (-) Profit (loss) attributable to minority interest	1.83.a.i	IFRS	29			
20. Profit (loss) attributable to owners of parent	1.83.a.ii	IFRS	10/29	0	0	

(a) Purchases and changes in inventories of merchandises are also included under this caption.
 (b) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

STATEMENT OF COMPREHENSIVE INCOME

	<u>IFRS</u> <u>Paragraph</u>	<u>XBRL</u> <u>Taxonomy</u>	<u>CBSO code</u>	<u>Period</u>	
				<u>Current</u>	<u>Previous</u>
I. PROFIT (LOSS) <i>(line 18 of income statement)</i>	1.82.f	<u>IFRS</u>	10/28	0	0
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	1.91.a	IFRS	592	0	0
1. Other comprehensive income	1.91.b	IFRS	5921	0	0
1.1. Gains (losses) arising from translating the financial statements of a foreign operation	1.82.g	IFRS	59211		
1.2. Available-for-sale financial assets	1.82.g	IFRS	59212	0	0
1.2.1. Gains (losses) arising during the period	1.91.b, IFRS 7	IFRS	592121		
1.2.2. (-) Reclassification adjustments for gains (losses) included in profit or loss	1.92	IFRS	592122		
1.3. Cash flow hedges	1.82.g	IFRS	59213	0	0
1.3.1. Gains (losses) arising during the period	1.91.b, IFRS 7	IFRS	592131		
1.3.2. (-) Reclassification adjustments for gains (losses) included in profit or loss	1.92	IFRS	592132		
1.3.3. (-) Adjustments for amounts transferred to initial carrying amount of hedged items	39.98.b	IFRS	592133		
1.4. Changes in revaluation surplus	1.82.g	IFRS	59214		
1.5. Actuarial gains (losses) on defined benefit plans	1.82.g	IFRS	59215		
1.6. Share of other comprehensive income of associates and joint ventures accounted for using the equity method	1.82.h	IFRS	59216		
2. Income tax relating to components of other comprehensive income	1.91.b	IFRS	5922		
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	1.82.i, 1.83.b	IFRS	590	0	0
1. Attributable to owners of the parent	1.83.b.ii	IFRS	5901		
2. Attributable to minority interest	1.83.b.i	IFRS	5902		

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. ASSETS, NON-CURRENT, TOTAL	1.60	IFRS	3	0	0
1. Property, plant and equipment, net	1.54.a, 16.73.i	IFRS	30	0	0
1.1. Land and buildings	16.37.b	IFRS	300		
1.2. Plant and equipment, net	16.73.e	CBSO-RF	301		
1.3. Remaining property, plant and equipment, net	Help 16.37	CBSO-RF	309		
1.4. Construction in progress, net	16.73.e	IFRS	303		
2. Investment property	Help 1.54.b, 40.79.i	IFRS	310		
3. Intangible assets, net	1.54.c	CBSO-RF	32	0	0
3.1. Goodwill, net	IFRS 3.B67.d	IFRS	320		
3.2. Development costs, net	38.118.e	IFRS	321		
3.3. Software, net	38.118.e	IFRS	322		
3.4. Patents, trade marks and other rights, net	38.118.e	IFRS	323		
3.5. Remaining intangible assets	Help 38.119	CBSO-RF	328		
4. Biological assets, total	Help 1.54.f	IFRS	33/42		
5. Investments in related parties	Help 27.37, 1.54.e,	CBSO-RF	34		
6. Deferred tax assets	1.54.o, 12.81.i	IFRS	35		
7. Other financial assets, non-current	Help 1.54.d	IFRS	36		
of which, securities, non-current	39.46	CBSO-RF	360/361		
of which, loans to related parties, non-current	24.17	CBSO-RF	363		
8. Hedging assets, non-current	1.54.d	CBSO-RF	37		
9. Remaining assets, non-current	Help 1.78.b, 1.66.d	CBSO-RF	39		
of which, post-employment benefit surplus	19.58	IFRS	3990		
II. ASSETS, CURRENT, TOTAL	1.60	IFRS	4	0	0
10. Non-current assets and disposal groups held for sale	Help IFRS 5.38, 1.5	IFRS	40		
11. Inventories	1.54.g, 2.36.b	IFRS	41		
12. Other financial assets, current	Help 1.54.d	IFRS	43		
of which, securities, current	39.46	CBSO-RF	430/431		
of which, loans to related parties, current	24.17	CBSO-RF	433		
13. Hedging assets, current	1.54.d	CBSO-RF	44		
14. Current tax receivables (only income tax)	1.54.n	IFRS	45		
15. Trade receivables, net, total	1.54.h	CBSO-RF	460		
of which, trade receivables with related parties	24.17	CBSO-RF	4600		
16. Prepayments, current (prepaid expenses, among others)	1.78.b	CBSO-RF	47		
17. Cash and cash equivalents (a)	1.54.i	IFRS	48		
18. Remaining assets, current (b)	Help 1.77, 39.37.a,	CBSO-RF	491		
ASSETS, TOTAL	CP	IFRS	3/4	0	0

(a) As defined by IAS 7.6

(b) Please note that advanced payments on inventories shall be accounted for in this line.

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COUNTRY OF INCORPORATION:					
NAME OF REPORTING ENTITY:					
LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. EQUITY, TOTAL	CP	IFRS	50/56	0	0
<u>A. Equity attributable to owners of parent</u>	1.54.r	IFRS	50/55	0	0
1. Share capital	1.54.r, 1.77,	CBSO-RF	50	0	0
1.1. Issued capital (<i>including paid-in and unpaid capital</i>)	1.77, 1.78.e,	IFRS	500		
1.2. (-) Unpaid capital not called for	1.77, 1.78.e	CBSO-RF	501		
2. Share premium	1.77, 1.78.e	IFRS	51		
3. Other reserves	1.78.e, 1.77,	IFRS	52	0	0
3.1. Legal and statutory reserves		CBSO-RF	527		
3.2. Translation reserves	21.52.b	IFRS	521		
3.3. Revaluation reserves	16.77.f, 38.12.	IFRS	522		
3.4. Hedging reserves	IFRS 7.23	IFRS	523		
3.5. Available for sale reserves	1.106.b	IFRS	524		
3.6. Share-based payments reserves	IFRS 2.7	CBSO-RF	525		
3.7. Actuarial gains and losses reserves	19.120A.i	IFRS	526		
3.8. Remaining reserves	Help	CBSO-RF	528		
4. (-) Treasury shares	32.33	IFRS	53		
5. Retained earnings (accumulated losses)	Help 1.78.e	IFRS	54/55		
<u>B. Minority interest (in net assets)</u>	1.54.q, 27.33	IFRS	56		
II. LIABILITIES, TOTAL	CP	IFRS	6/7	0	0
<u>A. Liabilities, non-current, total</u>	1.51	IFRS	6	0	0
6. Borrowings, non-current	1.54.m	IFRS	60/61	0	0
6.1. Borrowings from financial institutions, non-current	Help CP	CBSO-RF	603		
6.2. Finance leases, non-current	CP	CBSO-RF	604		
6.3. Unsecured debentures, non-current	CP	CBSO-RF	601		
6.4. Convertible borrowings, non-current	CP	CBSO-RF	602		
6.5. Borrowings with related parties, non-current	24.17	CBSO-RF	605		
6.6. Remaining borrowings, non-current	Help CP	CBSO-RF	609/61		
7. Deferred income, non-current	CP	CBSO-RF	62		
of which, government grants, non-current (<i>classified as deferred</i>)	20.24	CBSO-RF	620		
8. Provisions, non-current	Help 1.54.l	IFRS	63		
9. Post employment benefit obligation, non-current	19.120A.c.i, 1	IFRS	64		
10. Hedging liabilities, non-current	CP	CBSO-RF	66		
11. Deferred tax liabilities	1.54.o, 12.81.	IFRS	67		
12. Remaining liabilities, non-current	Help 1.54.m, 1.77	CBSO-RF	65/69		
<u>B. Liabilities, current, total</u>	1.60	IFRS	7	0	0
13. Liabilities included in disposal groups held for sale	Help IFRS 5.38, 1.5	IFRS	70		
14. Borrowings, current	1.54.m	IFRS	71/72	0	0
14.1. Borrowings from financial institutions, current	Help CP	CBSO-RF	713		
14.2. Finance leases, current	CP	CBSO-RF	714		
14.3. Unsecured debentures, current	CP	CBSO-RF	711		
14.4. Convertible borrowings, current	CP	CBSO-RF	712		
14.5. Borrowings with related parties, current	24.17	CBSO-RF	715		
14.6. Remaining borrowings, current	Help CP	CBSO-RF	719/72		
15. Deferred income, current	CP	CBSO-RF	73		
of which, government grants, currents (<i>classified as deferred income</i>)	20.24	CBSO-RF	730		
16. Provisions, current	Help 1.54.l	IFRS	74		
17. Post employment benefit obligation, current	19.120A.c.i, 1	IFRS	75		
18. Hedging liabilities, current	CP	CBSO-RF	761		
19. Current tax payables (only income tax)	1.54.n	IFRS	77		
20. Trade payables, total	1.54.k	CBSO-RF	780		
of which, trade payables with related parties	24.17	CBSO-RF	7800		
21. Remaining liabilities, current	Help CP, 19.10.a	CBSO-RF	790		
of which, advances received	11.40.b	CBSO-RF	781		
EQUITY AND LIABILITIES, TOTAL	CP	IFRS	50/7	0	0

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

EUR

STATEMENT OF CHANGES IN EQUITY

Version 2009

	IFRS paragraph	XBRL Taxonomy	CBSO code	Share capital CBSO-RF 50	Share premium IFRS 51	Other reserves IFRS 52	Treasury shares IFRS 53	Retained earnings (accumulated losses) IFRS 54/55	Minority interest (in net assets) IFRS 56	TOTAL EQUITY IFRS 50/56
I. BALANCE, END OF PERIOD N - 2	1.106.d	IFRS	580							0
1. Prior period adjustments to equity, total	Help 1.106.b	CBSO-RF	581							0
II. RESTATED BALANCE, END OF PERIOD N - 2	1.106.d		582	0	0	0	0	0	0	0
1. Issue of shares	1.106.c	IFRS	583							0
2. (-) Capital reduction	1.106.c	CBSO-RF	584							0
3. Equity increase (decrease) resulting from a business combination	1.106	CBSO-RF	585							0
4. Operations with treasury shares	Help 32.33, 1.106	CBSO-RF	586							0
5. Conversion of debt to equity	1.106	CBSO-RF	587							0
6. Remaining movements in equity not related to income or expenses	Help 1.106	IFRS	588							0
7. (-) Dividends	1.107, 32.35	IFRS	589							0
8. Total recognised income and expense for the period	1.106.a	IFRS	590		0	0	0	0	0	0
8.1. Profit (loss) (before minority interest) (line 18 of income statement)	1.82.f	CBSO-RF	591							0
8.2. Net gains (losses) not recognized in income statement	1.106	CBSO-RF	592		0	0	0	0	0	0
8.2.1. Surplus (deficit) on revaluation of assets	1.106	CBSO-RF	593							0
8.2.2. Foreign currency exchange increase (decrease)	1.106, 21.30,	CBSO-RF	594							0
8.2.3. Fair value gains (losses) on available-for-sale financial assets	IFRS 7.20.a.ii	CBSO-RF	595							0
8.2.4. Remaining income (expense) recognised directly in equity	Help CP	CBSO-RF	599							0
III. BALANCE, END OF PERIOD N - 1	1.106.d	IFRS	580	0	0	0	0	0	0	0
1. Prior period adjustments to equity, total	Help 1.106.b	CBSO-RF	581							0
IV. RESTATED BALANCE, END OF PERIOD N - 1	1.106.d		582	0	0	0	0	0	0	0
1. Issue of shares	1.106.c	IFRS	583							0
2. (-) Capital reduction	1.106.c	CBSO-RF	584							0
3. Equity increase (decrease) resulting from a business combination	1.106	CBSO-RF	585							0
4. Operations with treasury shares	Help 32.33, 1.106	CBSO-RF	586							0
5. Conversion of debt to equity	1.106	CBSO-RF	587							0
6. Remaining movements in equity not related to income or expenses	Help 1.106	IFRS	588							0
7. (-) Dividends	1.107, 32.35	IFRS	589							0
8. Total recognised income and expense for the period	1.106.a	IFRS	590		0	0	0	0	0	0
8.1. Profit (loss) (before minority interest) (line 18 of income statement)	1.82.f	CBSO-RF	591							0
8.2. Net gains (losses) not recognized in income statement	1.106	CBSO-RF	592		0	0	0	0	0	0
8.2.1. Surplus (deficit) on revaluation of assets	1.106	CBSO-RF	593							0
8.2.2. Foreign currency exchange increase (decrease)	1.106, 21.30,	CBSO-RF	594							0
8.2.3. Fair value gains (losses) on available-for-sale financial assets	IFRS 7.20.a.ii	CBSO-RF	595							0
8.2.4. Remaining income (expense) recognised directly in equity	Help CP	CBSO-RF	599							0
V. BALANCE, END OF PERIOD N	1.106.d	IFRS	580	0	0	0	0	0	0	0

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

STATEMENT OF CASH FLOWS: INDIRECT METHOD Help	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	0	
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (1 + 2 or A + B)	7.10	IFRS	81	0	0
1. Cash flows from (used in) operations, total	7.18.a, 7.14	CBSO-RF	810	0	0
1.1. Receipts from customers	7.14.a, 7.14.b	IFRS	8100		
1.2. (-) Payments to suppliers and employees	7.14.c	CBSO-RF	8102		
1.3. Remaining cash flows from (used in) operations	Help CP	CBSO-RF	8107		
2. Cash flows from (used in) other operating activities, total	Help CP	CBSO-RF	819		
A. Cash flows from (used in) operations (A1 - A2)	7.18.b, 7.14	CBSO-RF	815	0	0
A1. Cash flows before changes in working capital	Help 7.20.a	CBSO-RF	8150		
A2. Increase (decrease) in working capital, net	Help 7. appendix	CBSO-RF	8151		
B. Cash flows from (used in) other operating activities, total	Help CP	CBSO-RF	819		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (- 1 + 2 + 3 + 4)	7.10	IFRS	82	0	0
1. (-) Acquisitions, cash flows investing activities	7.16, CP	CBSO-RF	820	0	0
1.1. (-) Payments to acquire non-current assets other than financial	Help 7.16.a	CBSO-RF	8200		
1.2. (-) Payments to acquire subsidiaries, associates and joint ventures	7.16.c, 7.39, 7.16.d	IFRS	8201		
1.3. (-) Remaining payments for acquisitions	Help 7.16.c, CP	CBSO-RF	8209		
2. Disposals, cash flows investing activities	7.16, CP	CBSO-RF	821	0	0
2.1. Proceeds from disposal of non-current assets other than financial	Help 7.16.b	CBSO-RF	8210		
2.2. Proceeds from disposal of subsidiaries, associates and joint ventures	7.16.c, 7.39, 7.16.d	IFRS	8211		
2.3. Remaining proceeds from disposals	Help 7.16.c, CP	CBSO-RF	8219		
3. Proceeds from dividends received classified as investing	7.33, 7.31	IFRS	822		
4. Remaining cash flows from (used in) investing activities	Help 7.33, 7.31, 7.1	CBSO-RF	829		
IV. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (1 - 2 - 3 - 4 + 5)	7.10	IFRS	83	0	0
1. Proceeds from cash flows from financing activities	CP	CBSO-RF	830	0	0
1.1. Proceeds from issue of equity instruments	7.17.a	CBSO-RF	8300		
1.2. Proceeds from issuance of other financial liabilities	Help 7.17.c	CBSO-RF	8301		
1.3. Remaining proceeds from cash flows from financing activities	Help 7.17.a, CP	CBSO-RF	8309		
2. (-) Repayments cash flows financing activities	7.17, CP	CBSO-RF	831	0	0
2.1. (-) Repurchase of equity instruments subsequently cancelled	CP	CBSO-RF	8310		
2.2. (-) Repayment of other financial liabilities	Help 7.17.d	CBSO-RF	8311		
2.3. (-) Remaining repayments of cash flows from financing activities	Help 7.17	CBSO-RF	8319		
3. (-) Payments of dividends classified as financing	7.34	IFRS	832		
4. (-) Payments of interest classified as financing	7.31	IFRS	833		
5. Remaining cash flows from (used in) financing activities	Help CP	CBSO-RF	838		
V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	CP	CBSO-RF	84	0	0
VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	7.25, 7.28	IFRS	85		
VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	CP	CBSO-RF	86		
VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)	7.45	IFRS	87	0	0

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION: _____
 NAME OF REPORTING ENTITY: _____

NON-CURRENT ASSETS AND PROVISIONS NOTE

EUR

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Property, plant and equipment			Investment property	Intangible assets		Biological assets
				total	of which, land and buildings	of which, constructions in progress		total	of which, goodwill	
I. MOVEMENTS IN NON-CURRENT FIXED ASSETS										
1. Non-current assets, beginning balance	3.B67.d.i, 40.76, 40.79.c, 41.50, IFRS 3.B67.d.i, 40.79.c, 41.54.f	IFRS	900	0	0	0	0	0	0	0
1.1. Gross amount	IFRS 3.B67.d.i, 40.79.c, 41.54.f	IFRS	901							
1.2. (-) Accumulated depreciation and impairment losses	IFRS 3.B67.d.i, 40.79.c, 41.54.f	IFRS	902/3							
2. Additions	IFRS 3.B67.d.ii, 40.76.a, 40.79.d.i, 40.76.b, 40.76.c, 40.79.d.ii, 41.50.e, 38.118.e.ii, 40.76.c, 40.79.d.iii, 40.76.g, 38.118.e.vi, 40.79.d.iv, 41.55.c	IFRS	904							
3. Changes in scope of consolidation	40.76.b, 40.76.c, 40.79.d.ii, 41.50.e, 38.118.e.ii, 40.76.c, 40.79.d.iii, 40.76.g, 38.118.e.vi, 40.79.d.iv, 41.55.c	CBSO-RF	9051							
4. (-) Retirements and disposals (a)	40.79.d.iii, 40.76.g, 38.118.e.vi, 40.79.d.iv, 41.55.c	CBSO-RF	9061							
5. (-) Depreciation expense (amortisation)	40.76.d	IFRS	907							
6. Gain (loss) on fair value adjustments	41.50.a	IFRS	908							
7. Gain (loss) arising on changes in fair value less costs to sell	41.50.a	IFRS	909							
8. Revaluation increase (decrease)	16.73.e.iv, 38.118.e.iii, 38.118.e.iv, 38.118.e.v, 40.79.d.v, 16.73.e.viii, 40.76.e, 40.79.d.vi, 40.76.f, 40.79.d.vii, 40.79.d.iii, 40.76.c	IFRS	910							
9. (-) Impairment loss (reversal) recognised	16.73.e.iv, 38.118.e.iii, 38.118.e.iv, 38.118.e.v, 40.79.d.v, 16.73.e.viii, 40.76.e, 40.79.d.vi, 40.76.f, 40.79.d.vii, 40.79.d.iii, 40.76.c	CBSO-RF	911							
10. Foreign currency exchange increase (decrease)	40.76.f, 40.79.d.vii, 40.79.d.iii, 40.76.c	IFRS	912							
11. Transfers from (to) other items	40.76.f, 40.79.d.vii, 40.79.d.iii, 40.76.c	CBSO-RF	9131							
12. Remaining movements in property, plant and equipment	16.73.e.ix	CBSO-RF	9141							
13. Remaining movements in investment property	40.76.a, 40.79.d.i, 40.76.g, 40.79.d.viii, 38.118.e.viii, IFRS 3.B67.d, IFRS 3.75.c	CBSO-RF	9161							
14. Remaining movements in intangible assets	3.B67.d, IFRS 3.75.c	CBSO-RF	9162							
15. Remaining movements in biological assets	41.50.d, 41.50.g, 41.55	CBSO-RF	9163							
16. Non-current assets, ending balance	CP, 38.118.c, IFRS 3.B67.d.viii, 40.76, 16.73.d, 38.118.c, IFRS 3.B67.d.viii, 40.79.c, 41.54.f, 16.73.d, 38.118.c, IFRS 3.B67.d.viii, 40.79.c, 41.54.f	IFRS	917	0	0	0	0	0	0	0
16.1. Gross amount	IFRS 3.B67.d.viii, 40.79.c, 41.54.f	IFRS	918							
16.2. (-) Accumulated depreciation and impairment losses	16.73.d, 38.118.c, IFRS 3.B67.d.viii, 40.79.c, 41.54.f	IFRS	919/20							

II. MOVEMENTS IN PROVISIONS (please specify below)				III. OTHER INFORMATION OF NON-CURRENT ASSETS AND BORROWINGS				
Current and non-current provisions				CBSO code	Provisions, total IFRS	CBSO code	Current	Previous
					63/74			
1. Provisions, beginning balance	1.54.I, 37.84.a	IFRS	934	934				
2. Increase (decrease) to provisions	37.84.b	CBSO-RF	935					
3. Changes in scope of consolidation	CP	CBSO-RF	936					
4. (-) Provisions used	37.84.c	IFRS	937					
5. (-) Unused provisions reversed	37.84.d	IFRS	938					
6. Foreign currency exchange increase (decrease)	CP	IFRS	939					
7. Remaining movements in provisions	Help CP, 37.84.e	CBSO-RF	940					
8. Provisions, ending balance	1.54.I, 37.84.a	IFRS	941	0				

1. Additions from internal and external development, development costs (b)			
	38.118.e.i	IFRS	960
2. Breakdown of borrowings by maturity date			
2.1. Maturity within one year	CP	CBSO-RF	951
2.2. Maturity between one and five years	CP	CBSO-RF	952
2.3. Maturity beyond five years	CP	CBSO-RF	953

(a) Please note that for biological assets, decreases through sales should be considered in this row; and goodwill derecognised on disposal of business should be included in this row under the column of goodwill, too.
 (b) Capitalised development costs during the year, classified as intangible assets, shall be reported in this row.

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	Description	Comments
1	Increase in operating revenue > 20%	#DIV/0!
2	Increase in revenue > 20%	#DIV/0!
3	Variation in property, plant and equipment > 20%. Revaluation increase?	OK
4	Variation in Investment property > 20%. Revaluation increase?	OK
5	Variation in Intangible assets > 20%. Revaluation increase?	OK
6	Decrease in Property, plant and equipment > 20%. Gain or loss on derecognition assets? Decrease in fair value?	CHECK THE DATA!!!
7	Decrease in Investment property > 20%. Gain or loss on derecognition assets? Decrease in fair value?	OK
8	Decrease in Intangible assets of over 10%. Gain or loss on derecognition assets? Decrease in fair value?	CHECK THE DATA!!!
9	Increase in Financial Investments > 20%. Revaluation increase?	OK
10	Decrease in Financial Investments > 10%. Gain or loss on derecognition assets?	CHECK THE DATA!!!
11	Revaluation increase in Property, Plant and equipment, Investment property and/or Intangible assets in Asset movements reflected in Income statement, Comprehensive and Movements in equity	OK
12	Movements in Hedging assets (non-current and current) and no Gain (loss) on financial instruments designated as hedges	OK
13	Movements in Hedging liabilities (non-current and current) and no Gain (loss) on financial instruments designated as hedges	OK
14	Cash and cash- equivalents n coincides with Cash-Flow n	OK
15	Cash and cash- equivalents n-1 coincides with cash-Flow n-1	OK
16	Borrowings, current = Information about breakdown of borrowings by maturity date	OK
17	Borrowings, non current = Information about breakdown of borrowings by maturity date	OK
18	Other comprehensive income n (Comprehensive) coincides with 8.2. in Movements in equity n	OK
19	Other comprehensive income n-1 (Comprehensive) coincides with 8.2. in Movements in equity n-1	OK
20	Payments of interest (Cash-Flow) n and Interest Expense (Income statement) n	OK
21	Payments of interest (Cash-Flow) n-1 and Interest Expense (Income statement) n-1	OK
22	Payments of dividends (Cash-Flow) n and Dividends (Movements in equity) n	OK
23	Payments of dividends (Cash-Flow) n-1 and Dividends (Movements in equity) n-1	OK
24	Information in thousands of euros: Average wages < 60000	EMPLOYMENT DATA MISSING
25	Information in thousands of euros: Average wages > 6000	EMPLOYMENT DATA MISSING
26	Fair value gains (losses) from financial instruments and movements in Other financial assets (Assets)	OK
27	Gain (loss) in changes in fair value of non-current assets n and movements in Investment property	OK
28	Fair value gains (losses) from financial instruments n < 20% Assets, total n	CHECK THE DATA!!!
29	Fair value gains (losses) from financial instruments n-1 < 20% Assets, total n-1	CHECK THE DATA!!!
30	Gain (loss) in changes in fair value of non-current assets n < 20% Assets, total n	CHECK THE DATA!!!
31	Gain (loss) in changes in fair value of non-current assets n-1 < 20% Assets, total n-1	CHECK THE DATA!!!
32	Gain (loss) on financial instruments designated as hedges n < 20% Assets, total n	CHECK THE DATA!!!
33	Gain (loss) on financial instruments designated as hedges n-1 < 20% Assets, total n-1	CHECK THE DATA!!!

GENERAL CHARACTERISTICS:

Year of foundation of the company: when not available, please leave this cell empty. [Back](#)

Statement about going concern principle: when the entity is expected to go on with operations, click on yes. Otherwise, if there are concerns about it, please click no. [Back](#)

BUSINESS COMBINATIONS AND CONSOLIDATION:**INCOME STATEMENT BY FUNCTION AND BY NATURE:**

Revenue: it comprises turnover, royalty income, property rental income and miscellaneous other revenue. [Back \(function\)](#) [Back \(nature\)](#)

Other operating income, total: it comprises interest income [financial activities], dividend income [financial activities], income from government grants and remaining operating income. [Back \(function\)](#) [Back \(nature\)](#)

Raw materials and consumables used: it comprises purchases of raw materials and consumables, changes in inventories of raw materials and consumables, purchases of merchandises, and changes in inventories of merchandises. [Back \(nature\)](#)

Other employee charges: it comprises termination benefits, share-based payments transactions, other long-term benefits, and other employee expenses. [Back \(function\)](#) [Back \(nature\)](#)

Depreciation and amortisation: depreciation and amortisation expense for property, plant and equipment, investment property, intangible assets and biological assets, as well as write down of inventories to net realisable value and other losses and reversals recognised in income statement. [Back \(function\)](#) [Back \(nature\)](#)

Impairment losses (reversals), total, net: impairment losses and reversals from property, plant and equipment, from intangible assets (except goodwill), from financial assets, from other assets valued at cost, and from bad and doubtful commercial debts. [Back \(function\)](#) [Back \(nature\)](#)

Service costs: not only outsourcing charges are included in this caption: it also aims at subcontracting, external staff, auditor fees, lawyer fees, insurance costs, maintenance costs, rental charges, telephone bills, electricity, subscription to magazines, etc [Back \(nature\)](#)

Gain (loss) on changes in fair value of non-current assets: fair value gains and losses arising mainly from investment property and biological assets should be accounted for in this line. [Back \(function\)](#) [Back \(nature\)](#)

Gain (loss) on financial instruments designated as hedges: gains and losses arising from all kind of hedging operations shall be accounted for here, regardless their nature. [Back \(function\)](#) [Back \(nature\)](#)

Gain (loss) on derecognition of non-current assets, total: it comprises gains and losses on derecognition of property, plant and equipment, investment property, identifiable intangible assets, biological assets, non-current assets held for sale and other non-current assets. [Back \(function\)](#) [Back \(nature\)](#)

Finance costs [for non financial activities]: it comprises interest expense, amortisation of discounts or premiums related to borrowings, amortisation of ancillary costs relating to borrowing arrangements, fee expenses from financial liabilities, gains and losses on redemption and extinguishment of debt, and other finance costs. [Back \(function\)](#) [Back \(nature\)](#)

Financial income from financial assets: it comprises interest earned on loans and deposits, dividends from financial assets, fee incomes and expenses from financial assets, and other gains and losses from financial assets. [Back \(function\)](#) [Back \(nature\)](#)

Exchange differences recognised in profit or loss: it comprises exchange differences from foreign currency borrowings related to interests costs, foreign exchange differences from operations, and other foreign exchange differences recognized in income statement. [Back \(function\)](#) [Back \(nature\)](#)

Share of profit (loss) from equity-accounted investments: only those arising from associates and joint-ventures shall be included here. [Back \(function\)](#) [Back \(nature\)](#)

BALANCE SHEET: ASSETS

Remaining property, plant and equipment: it comprises motor vehicles, fixtures and fittings, leasehold improvements, IT equipment, exploration and evaluation assets, and other property, plant and equipment. [Back](#)

Investment property: defined by IAS 40 as "property (land or a building-or a part of a building-or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes, or for sale in the ordinary course of business". [Back](#)

Remaining intangible assets: it comprises exploration and evaluation assets, assets arising from service concession arrangements, and other identifiable intangible assets. [Back](#)

Biological assets, total: defined by IAS 41 as "living animal or plant". Agricultural produce (harvested product of the biological assets) shall be accounted for here as well. [Back](#)

Investments in related parties: investments in subsidiaries, associates and joint ventures at cost, as well as equity-method accounted investments shall be included here. [Back](#)

Other financial assets, non-current and current: the III WG has defined a different classification of financial assets, attending to their nature. Please note that assets arising from service concession arrangements might be included here. [Back \(non-current\)](#) [Back \(current\)](#)

Remaining assets, non-current: it comprises finance lease receivables, prepayments, cash restricted or pledged, assets pledged as collateral subject to sale or repledging, post-employment benefit surplus, and other assets. [Back](#)

Non-current assets and disposal groups held for sale: an entity shall classify a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. They must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable. [Back](#)

Remaining assets, current: it comprises assets pledged as collateral subject to sale or repledging, finance lease receivables, other receivables, and other assets.

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BALANCE SHEET: LIABILITIES AND EQUITY

Remaining reserves: it comprises capital redemption reserves, merger reserves, option reserves, warrant reserves, proposed dividends reserves, cumulative income (expense) relating to non-current assets held for sale, and miscellaneous other reserves.

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Retained earnings (accumulated losses): interim dividends (those paid in advance in anticipation of the profit of the current year) must be included here.

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Borrowings from financial institutions, non-current and current: it comprises bank borrowings, and bank overdrafts.

[Back \(non-current\)](#)

[Back \(current\)](#)

Remaining borrowings, non-current and current: it comprises redeemable preference shares, non-interest-bearing borrowings, and other borrowings.

[Back \(non-current\)](#)

[Back \(current\)](#)

Provisions, non-current and current: they comprise warranty provisions, restructuring provisions, legal proceedings provisions, onerous contracts provisions, environmental provisions, provisions for waste electrical and electronic equipment, provisions for contributions to decommissioning, restoration and rehabilitation funds, contractual obligations from service concession arrangements, and remaining provisions.

[Back \(non-current\)](#)

[Back \(current\)](#)

Remaining liabilities, non-current: it comprises other financial liabilities, non-current, and other liabilities, non-current

[Back](#)

Liabilities included in disposal groups held for sale: liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the balance sheet.

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Remaining liabilities, current: it comprises other financial liabilities current, accrued liabilities, dividends to pay, other payables, advances received, and other liabilities.

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STATEMENT OF CHANGES IN EQUITY

Prior period adjustments to equity: it comprises changes in accounting policies affecting equity, and prior period errors affecting equity.

[Back \(current\)](#)

[Back \(previous\)](#)

Operations with treasury shares: purchases (sales), cancellations, and transfers of treasury shares shall be included here.

[Back \(current\)](#)

[Back \(previous\)](#)

Remaining movements in equity not related to income or expense: it comprises reclassification of financial instruments from equity to liability (and vice-versa), and other increase (decrease) in equity.

[Back \(current\)](#)

[Back \(previous\)](#)

Remaining income (expense) recognised directly in equity: it comprises realisation of cash-flow hedges removed from equity, transfer from share premium, deferred tax adjustment, released to retained earnings, reclassification of assets, cash-flow hedge gains (losses) transferred to income, to inventory, to property, plant and equipment, to non-financial assets, and to non-financial liabilities, available for sale reserve transferred to income, cash-flow hedge gains (losses), actuarial gains and losses recognized, and other income (expense) recognised directly in equity.

[Back \(current\)](#)

[Back \(previous\)](#)

CASH-FLOW STATEMENT

Direct or indirect method: direct method starts from payments and proceed from customers and employees, whereas indirect method uses working capital and a reconciliation of non-monetary items in income statement as a starting point. For further guidance, please go to the methodological note.

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Remaining cash flows from (used in operations) [direct method]: it comprises payments on behalf of employees, payments for restructuring expenses, payments received and remitted for value added taxes, receipts from government grants and other cash flows from (used in) operations.

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Cash flows before changes in operating capital [indirect method]: it comprises profit (loss) from operations (profit attributable to equity holders of the parent with some adjustments), and non-cash adjustments. For further guidance, please to refer either to the methodological note or to the extended format.

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Increase (decrease) in working capital [indirect method]: it comprises increases and decreases in construction contracts and work in progress, in inventories, in trade and other receivables, in financial instruments held for trading, in trade and other payables, in tax payable, and in post-employment benefit obligations, as well as other increases (decreases) in working capital.

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Cash flows from (used in) other operating activities: it comprises proceeds and payments of dividends classified as operating, proceeds and payments of interests classified as operating, income tax paid and refunded, and other inflows (outflows) from other operating activities.

[Back \(direct\)](#)

[Back \(indirect\)](#)

Payments (proceeds) to acquire (from disposal of) non-current assets other than financial: it comprises payments and proceeds related to property, plant and equipment, to capitalise expenditures (only payments), to investment property, to intangible assets and to biological assets.

[Back \(payments\)](#)

[Back \(proceeds\)](#)

Remaining payments (proceeds) for acquisitions (from disposals): they comprise those operations related to other financial assets, to non-current assets and disposal groups held for sale, and other assets.

[Back \(payments\)](#)

[Back \(proceeds\)](#)

Remaining cash flows from (used in) investing activities: it comprises proceeds from interest received classified as investing, payments for cash advances and loans made, repayment of cash advances and loans received, proceeds from government grants received, and other cash flows from (used in) investing activities.

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Proceeds from issuance (repayments) of other financial liabilities: it comprises transactions with bank borrowings, debentures and other loans, convertible borrowings, redeemable preference shares, finance lease liabilities, and other borrowings.

[Back \(issuance\)](#)

[Back \(repayment\)](#)

Remaining proceeds from (repayments of) cash flows from financing activities: it comprises proceeds from issuance and purchase of treasury shares, issuance and redemption of compound financial instruments, and repayment of other financing activities.

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(issuance) (repayment)

Remaining cash flows from (used in) financing activities: it comprises proceeds from cash advances from related parties, repayments of cash advances from related parties, bank overdrafts increases and decreases, and other cash flows from (used in) financing activities.

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NOTE:

Retirements and disposals:

Goodwill derecognised on disposal of business should be included in this cell, according to specific naming for business combinations (see IFRS 3 for further details).

Concerning biological assets, decreases through sales should be included in this cell, according to specific naming for biological assets (see IAS 41 for further details).

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Remaining investment property: it comprises capitalised subsequent expenditure, and other increase (decrease).

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Remaining intangible assets: it comprises adjustments from subsequent recognition of deferred tax assets (only for goodwill), and other increase (decrease).

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Remaining biological assets: it comprises decreases due to harvest, and other increase (decrease).

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Remaining movements in provisions: it comprises increase from time value of money adjustment, increase (decrease) from change in discount rate, and other increase (decrease).

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